Secrets. II-27—100,000—22-5-52.

REVENUE (195 48.) Department

MS. SERIES

T.U. NO. Ms.No.2975

Dated 13th December 1948

[Despatch Abstract.]

ax --The Madras Entertainment Tax Act 1939--Educational Films hown in educational Institutions--Exemption from tax--Granted-

GOVERNMENT OF MADRAS.
Abstract.

Tax--Madras Entertainments Tax Act, 1939--Educational films shown in educational institutions--Exemption from tax.

Revenue Department.

G.O.Ms.No.2975 dated/13.12.48.
Read the following.

From M/S. the Educational and Entertainment Films of India, Coimbatore, letter dated/29.3.48.
Memo to the Board of Revenue 22066 N/48-3 dated/20.7.48.
From the Board of Revenue Res.Rt. No.6901 d/15.10.48.

ORDER:

The Educational and Entertainment Films of India, Coimbator are informed that entertainments tax will not be collected in respect of cinema shows exhibited in schools and colleges, with educational and centertainment films, if admission to the shows is not by priced tickets.

The Board of Revenue is requested to issue necessary instructions to the assessing authorities.

(By Order of His Excellency the Governor)

(Sd.) X X
SECRETARY TO GOVERNMENT.

To M/S. Educational and Entertainment Films, of India,
Tower Building, Variety Hall Road, Coimbatore.
Copy to the Board of Revenue. (C.Taxes)
Copy to Education and Public Health Department.
Copy to the Director of Public Instruction (with nf to his letter Rc No.137-L /48 dated/ 4.11.48.

/True Copy/ R. Thiagarajan 29.1.54.

OFFICE ASSISTANT
MADRAS RECORD OFFICE.

C:N.V.
18.12.

7/1/54